



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET  
AMERY, WI 54001

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** AMERY MUNICIPAL JOINT WATER AND SEWER**Utility Address:** 118 CENTER STREET  
AMERY, WI 54001**When was utility organized?** 2/1/1929**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS JULIE RIEMENSCHNEIDER**Title:** CITY ADMINISTRATOR**Office Address:**118 CENTER STREET  
AMERY, WI 54001**Telephone:** (715) 268 - 7486**Fax Number:** (715) 268 - 4870**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR STEVEN SCHEIDLER CPA**Title:****Office Address:** TRACEY AND THOLE, S.C.502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR STEVEN SCHEIDLER CPA**Title:****Office Address:** TRACEY AND THOLE, S.C.502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 5/20/1997**Period covered by most recent audit:** 1996

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOHN FRISCO**Title:** UTILITY SUPERINTENDENT**Office Address:**118 CENTER STREET  
AMERY, WI 54001**Telephone:** (715) 268 - 7486**Fax Number:** (715) 268 - 4870**E-mail Address:**

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**Name:** MR KEN BAILLARGEON**Title:** W.W.T.P. OPERATOR**Office Address:**118 CENTER STREET  
AMERY, WI 54001**Telephone:****Fax Number:****E-mail Address:**

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**Name:** MRS JULIE RIEMENSCHNEIDER**Title:** CITY ADMINISTRATOR**Office Address:**118 CENTER STREET  
AMERY, WI 54001**Telephone:****Fax Number:****E-mail Address:**

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**Name:** MRS MARION FOX**Title:** DEPUTY CLERK**Office Address:**118 CENTER STREET  
AMERY, WI 54001**Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

MS KAY ERICKSON, CHAIRMAN

MR REID LARSON, VICE CHAIRMAN

MR DAVE MEYERS, MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

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## IDENTIFICATION AND OWNERSHIP

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**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	699,963	579,900	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	418,625	319,610	2
Depreciation Expense (403)	132,395	61,288	3
Amortization Expense (404)	68,718		4
Taxes (408)	52,686	56,583	5
<b>Total Operating Expenses</b>	<b>672,424</b>	<b>437,481</b>	
<b>Net Operating Income</b>	<b>27,539</b>	<b>142,419</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>27,539</b>	<b>142,419</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	600	600	8
Interest and Dividend Income (419)	11,582	3,914	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>12,182</b>	<b>4,514</b>	
<b>Total Income</b>	<b>39,721</b>	<b>146,933</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>39,721</b>	<b>146,933</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	84,730	47,150	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,179	4,282	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>87,909</b>	<b>51,432</b>	
<b>Net Income</b>	<b>(48,188)</b>	<b>95,501</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	57,635	(37,866)	19
Balance Transferred from Income (433)	(48,188)	95,501	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,447</b>	<b>57,635</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
TOWER SPACE RENTAL	600	3
<b>Total (Acct. 418):</b>	<b>600</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST CHARGES ON ITEMS PLACED ON 1997 TAX ROLL	2,043	4
INTEREST ON ADVANCE TO BIOSOLIDS FACILITY	9,539	5
<b>Total (Acct. 419):</b>	<b>11,582</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,198				<b>4,198</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials	4,198				<b>4,198</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>4,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,198</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	242,203	0	457,760	0	<b>699,963</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,814				<b>1,814</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>240,389</b>	<b>0</b>	<b>457,760</b>	<b>0</b>	<b>698,149</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,211,914	6,484,871	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	987,120	1,166,450	<b>2</b>
<b>Net Utility Plant</b>	<b>5,224,794</b>	<b>5,318,421</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	2,287	2,287	<b>6</b>
Special Funds (125)	0		<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,287</b>	<b>2,287</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(27,084)	(18,282)	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	315,914	303,214	<b>10</b>
Customer Accounts Receivable (142)	147,039	154,351	<b>11</b>
Other Accounts Receivable (143)	417	9,372	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	22,469	8,368	<b>14</b>
Materials and Supplies (150)	22,117	19,226	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>480,872</b>	<b>476,249</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0	5,126	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>5,126</b>	
<b>Total Assets and Other Debits</b>	<b>5,707,953</b>	<b>5,802,083</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,130,366	1,110,934	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	9,447	57,635	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,139,813</b>	<b>1,168,569</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,242,017	2,307,552	<b>24</b>
Advances from Municipality (223)	60,000	76,608	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,302,017</b>	<b>2,384,160</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	44,923	27,395	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	42,805	45,358	<b>31</b>
Interest Accrued (237)	12,921	1,383	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>100,649</b>	<b>74,136</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)		720,730	<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>720,730</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,165,474	1,454,488	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,707,953</b>	<b>5,802,083</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,862,318	4,349,596	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,862,318</b>	<b>4,349,596</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	547,245	439,875	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>547,245</b>	<b>439,875</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,315,073</b>	<b>3,909,721</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	512,988	653,462			<b>1,166,450</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	32,970	99,425			<b>132,395</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,287	(1,287)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		30,000			<b>30,000</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,257</b>	<b>128,138</b>	<b>0</b>	<b>0</b>	<b>162,395</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired		59,748			<b>59,748</b>	<b>15</b>
Cost of removal		37,222			<b>37,222</b>	<b>16</b>
Other debits (specify):						<b>17</b>
		244,755			<b>244,755</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>341,725</b>	<b>0</b>	<b>0</b>	<b>341,725</b>	<b>19</b>
<b>Balance End of Year</b>	<b>547,245</b>	<b>439,875</b>	<b>0</b>	<b>0</b>	<b>987,120</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.86%	3.24%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	19,243	16,619	2
Sewer utility	2,874	2,607	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>22,117</u>	<u>19,226</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,110,934	<b>1</b>
<b>Changes during year (explain):</b>		
PLASTECH WATER&SEWER SERVICE PAID BY TIF DISTRICT	19,432	<b>2</b>
<b>Balance end of year</b>	<b>1,130,366</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,926,103	<b>1</b>
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	315,914	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,242,017</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
SERIES 1997 PROMISSORY NOTES	08/16/1997	12/01/2003	5.00%	60,000	1
<b>Total for Account 223</b>				<b>60,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	45,358	1
<b>Accruals:</b>		
Charged water department expense	45,887	2
Charged electric department expense		3
Charged sewer department expense	6,799	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>52,686</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	45,358	6
Social Security taxes	8,776	7
PSC Remainder Assessment	1,105	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>55,239</b>	
<b>Balance end of year</b>	<b>42,805</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Sewage Revenue Bonds Series 1995A	0	11,194	9,539	1,655	1
Sewage Revenue Bonds Series 1995B	0	73,536	63,245	10,291	2
<b>Subtotal</b>	<b>0</b>	<b>84,730</b>	<b>72,784</b>	<b>11,946</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 7/6/77	247	65	312	0	3
11/1/93 PROMISSORY NOTE	1,136	2,139	3,275	0	4
SERIES 1997-PROMISSORY NOTE		975		975	5
<b>Subtotal</b>	<b>1,383</b>	<b>3,179</b>	<b>3,587</b>	<b>975</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,383</b>	<b>87,909</b>	<b>76,371</b>	<b>12,921</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	470,384			984,104		1,454,488	1
<b>Add credits during year:</b>							
For Services	4,129			4,153		8,282	2
For Mains						0	3
<b>Other (specify):</b>							
CDBG PUBLIC FACILITIES GRANT				720,730		720,730	4
<b>Deduct charges (specify):</b>							
REMOVE 1986 GRANT RE REMOVED PRIMARY TREATMENT PLANT				4,044		4,044	5
AMORTIZED STATE AND FEDERAL GRANTS-1996 PLANT				13,982		13,982	6
<b>Balance End of Year</b>	<b>474,513</b>	<b>0</b>	<b>0</b>	<b>1,690,961</b>	<b>0</b>	<b>2,165,474</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	60,000			720,730		780,730	7

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,287	2
<b>Total (Acct. 124):</b>	<b>2,287</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
WEST CENTRAL WISC BIOSOLIDS	315,914	4
<b>Total (Acct. 141):</b>	<b>315,914</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,205	5
Electric		6
Sewer (Regulated)	108,834	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>147,039</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SERVICE WORK FOR CUSTOMERS	417	11
<b>Total (Acct. 143):</b>	<b>417</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 1997 TAX ROLL	22,469	12
<b>Total (Acct. 145):</b>	<b>22,469</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,845,691	0	3,035,975	0	<b>4,881,666</b>	<b>1</b>
Materials and Supplies	17,931	0	2,740	0	<b>20,671</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	530,116	0	546,668	0	<b>1,076,784</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	472,448	0	1,337,532	0	<b>1,809,980</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>861,058</b>	<b>0</b>	<b>1,154,515</b>	<b>0</b>	<b>2,015,573</b>	
Net Operating Income	48,745	0	(21,206)	0	<b>27,539</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.66%</b>	<b>N/A</b>	<b>-1.84%</b>	<b>N/A</b>	<b>1.37%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,120,650	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	33,541	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,154,191</b>	
<b>Net Income</b>		
Net Income	(48,188)	5
<b>Percent Return on Proprietary Capital</b>	<b>-4.18%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NO NEW SERVICE EXTENSIONS DURING 1997

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**4. Estimated changes in revenues due to rate changes.**

PHASE I OF A TWO PHASE RATE INCREASE INSTALLED 6/30/95-WHICH IS TO PROVIDE A 8.0% RATE OF RETURN. PHASE II INSTALLED EFFECTIVE 6/30/96.

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**5. Obligations incurred or assumed, excluding commercial paper.**

SEWER UTILITY-\$60,000 AS PART OF REFINANCING ISSUE IN 1997.

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

SALVAGE-\$19,000 CASE TRACTOR PURCHASED IN 1984, AND \$11,000 TRADE-IN VALUE RECEIVED ON 1984 SEWER RODDER ON PURCHASE ON NEW SEWER RODDER.

BOOK COST OF PLANT RETIRED-SEWER: AC 337 1984 SLUDGE TRACTOR-ORIGINAL COST \$34,100; AC 379 1984 SEWER RODDER \$22,660, 1981 DISSOLVED OXYGEN METER \$994 AND 1992 GAS MONITOR \$1995

COST OF REMOVAL-SEWER-COSTS TO REMOVE OLD SEWAGE TREATMENT PLANT DURING 1995 AND 1996, CAPITALIZED IN 1997 \$37,222.

OTHER DEBITS-SEWER:ADJUST THE 1/1/97 DEPRECIATION RESERVE TO COMPUTED BALANCE OF REMAINING PLANT IN SERVICE USING AVERAGE DEPRECIATION RATES AS ESTABLISHED BY PSC ON AN ACCOUNT BASIS, APPLIED AGAINST UTILITY'S DETAIL OF PLANT ASSETS.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

COMMUNITY DEVELOPMENT BLOCK GRANT RE PUBLIC FACILITIES-UTILITY RECEIVED \$720,730 TOWARDS 1996 TREATMENT PLANT RENOVATIONS-RECORDED TO DEFERRED CREDITS THRU 1996 AND RECLASSIFIED TO CIAC AS PLANT WAS CAPITALIZED DURING 1997.

REMOVED 1985 GRANT OF \$4,044 FOR PRIMARY TREATMENT EQUIPMENT-DISCARDED WITH 1995 PLANT RENOVATION.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

AC 141 AMOUNT DUE FROM WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY FOR REPAYMENT OF CLEAN WATER FUND LOAN. REPRESENTS PORTION OF LOAN RECORDED AS SEWER DEPT LIABILITY TO BE PAID DIRECTLY BY BIOSOLIDS FACILITY.

AC 183 OTHER DEFERRED DEBITS: \$2,562 EACH TO WATER AND SEWER, TO WRITE-OFF 1988 ENGINEERING COSTS ON GRIFFEN STREET PROPOSED PROJECT, AND 1995 BAKER STREET PROJECT-ACCORDING TO UTILITY STAFF NEITHER PROJECTS HAS ANY POTENTIAL IN THE LONG-TERM FORSEEABLE FUTURE, THUS EXPENSES TO OUTSIDE SERVICES ACCOUNT IN 1997 EACH UTILITY.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

The actual date of the ordinance combining the water and sewer service into a single public utility is unknown.

August 3, 1998

Ms. Julie Riemenschneider, City Administrator  
Amery Municipal Joint Water and Sewer Utility  
118 Center Street  
Amery, WI 54001-1024

1997 Analytical Review DWCCA-0140-PJL

Dear Ms. Riemenschneider:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Using the rates from rate schedule CZ-1, issued June 13, 1995, please explain how you arrived at the figure of \$4,129 for contributions in aid of construction for water services as reported in the footnotes for page W-15 and in Account 271, Contributions in Aid of Construction on page F-17.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

pjl:mlo:W:\COMPL\LEEGE\0140 ar

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		239,079	1
<b>Total Sales of Water</b>		<b>239,079</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		756	2
Other Water Revenues (474)		2,368	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>3,124</b>	
<b>Total Operating Revenues</b>		<b>242,203</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		78,812	5
General Operating Expenses (680-690)		35,789	6
<b>Total Operation and Maintenance Expenses</b>		<b>114,601</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		32,970	7
Amortization Expense (404)			8
Taxes (408)		45,887	9
<b>Total Other Operating Expenses</b>		<b>78,857</b>	
<b>Total Operating Expenses</b>		<b>193,458</b>	
<b>NET OPERATING INCOME</b>		<b>48,745</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	859	40,059	84,641	4
Commercial	156	30,365	45,530	5
Industrial	10	5,753	6,342	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,025</b>	<b>76,177</b>	<b>136,513</b>	
Private Fire Protection Service (462)	12		3,927	7
Public Fire Protection Service (463)	1		81,649	8
Other Sales to Public Authorities (464)	14	12,625	16,990	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,052</b>	<b>88,802</b>	<b>239,079</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	81,649	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>81,649</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	756	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>756</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,814	7
<b>Other (specify):</b>		
SERVICE WORK FOR CUSTOMER	554	8
<b>Total Other Water Revenues (474)</b>	<b>2,368</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	34,664	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,424	3
Chemicals (630)	7,771	4
Supplies and Expenses (640)	9,404	5
Repairs of Water Plant (650)	14,809	6
Transportation Expenses (660)	740	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>78,812</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,457	8
Office Supplies and Expenses (681)	1,696	9
Outside Services Employed (682)	5,050	10
Insurance Expense (684)	5,652	11
Employees Pensions and Benefits (686)	10,259	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,675	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>35,789</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>114,601</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		42,805	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		624	2
<b>Net property tax equivalent</b>		<b>42,181</b>	
Social Security		3,316	3
PSC Remainder Assessment		390	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>45,887</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.239981				3
County tax rate	mills		5.052009				4
Local tax rate	mills		12.533896				5
School tax rate	mills		10.714673				6
Voc. school tax rate	mills		1.848362				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>30.388921</b>				10
Less: state credit	mills		2.184801				11
<b>Net tax rate</b>	mills		<b>28.204120</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.533896</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.563035</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>25.096931</b>				17
<b>Total Tax Rate</b>	mills		<b>30.388921</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.825858</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.204120</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.292596</b>				21
Utility Plant, Jan. 1	\$	<b>1,829,064</b>	1,829,064				22
Materials & Supplies	\$	<b>16,620</b>	16,620				23
<b>Subtotal</b>	\$	<b>1,845,684</b>	<b>1,845,684</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,845,684</b>	<b>1,845,684</b>				26
Assessment Ratio	dec.		0.832407				27
<b>Assessed Value</b>	\$	<b>1,536,360</b>	<b>1,536,360</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.292596</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,786</b>	<b>35,786</b>				30
Tax Equivalent per 1994 PSC Report	\$	42,805					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>42,805</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,486		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	48,002		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>49,488</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	41,940		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	79,674		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	690		20
<b>Total Pumping Plant</b>	<b>122,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,552		23
<b>Total Water Treatment Plant</b>	<b>7,552</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,413		24
Structures and Improvements (341)			25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,486	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,002	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>49,488</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,940	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			79,674	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			690	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>122,304</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,552	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,552</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,413	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	244,917		26
Transmission and Distribution Mains (343)	1,012,518		27
Fire Mains (344)			28
Services (345)	209,749	23,402	29
Meters (346)	64,387	3,490	30
Hydrants (348)	107,942		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>1,641,926</b>	<b>26,892</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,845		36
Transportation Equipment (373)		6,361	37
Other General Equipment (379)	4,950		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>7,795</b>	<b>6,361</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,829,065</b>	<b>33,253</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,829,065</b>	<b>33,253</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			244,917 26
Transmission and Distribution Mains (343)			1,012,518 27
Fire Mains (344)			0 28
Services (345)			233,151 29
Meters (346)			67,877 30
Hydrants (348)			107,942 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,668,818</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,845 36
Transportation Equipment (373)			6,361 37
Other General Equipment (379)			4,950 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>14,156</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,862,318</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,862,318</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,077	9,077	1
February			7,598	7,598	2
March			8,469	8,469	3
April			9,332	9,332	4
May			9,904	9,904	5
June			11,772	11,772	6
July			10,221	10,221	7
August			10,273	10,273	8
September			9,006	9,006	9
October			9,918	9,918	10
November			9,064	9,064	11
December			8,994	8,994	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>113,628</b>	<b>113,628</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use				4,000	14
Other utility use explanation:					15
FREEZE-UP PREVENTION AND LEAKS					
Water pumped into distribution system				107,628	16
Less: Water sold				88,802	17
Losses and unaccounted for				18,826	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				631	21
Date of maximum: 10/29/1997					22
Cause of maximum:					23
Control Problem					
Minimum gallons pumped by all methods in any one day during reporting year				112	24
Date of minimum: 4/18/1997					25
Total KWH used for pumping for the year				152,080	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
125 CENTER STREET	#2	400	8	540,000	Yes	<b>1</b>
266 HARRISON AVENUE	#3	400	19	881,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3		<b>1</b>
Location	125 E. CENTER	266 HARRISON AVENUE		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	FAIRBANKS MOORSE	LAYNE		<b>5</b>
Year Installed	1950	1974		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	375	612		<b>8</b>
Pump Motor or Standby Engine Mfr	NEW MAY	U.S. MOTORS		<b>10</b>
Year Installed	1950	1974		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	25	25		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1918	1976	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	110	110	9 10
Total capacity in gallons	65,000	300,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	Y	25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	281				281
M	D	1.000	730				730
M	D	1.250	215				215
M	D	1.500	380				380
M	D	2.000	1,325				1,325
M	D	4.000	19,079				19,079
M	D	6.000	54,124				54,124
M	D	8.000	28,003				28,003
M	D	10.000	13,662				13,662
M	D	12.000	1,700				1,700
<b>Total Within Municipality</b>			<b>119,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,499</b>
<b>Total Utility</b>			<b>119,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,499</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	776	1			777		1
M	1.000	134	7			141		2
M	1.250	6				6		3
M	1.500	16	1			17		4
M	2.000	19				19		5
M	3.000	4				4		6
M	4.000	4				4		7
M	6.000	9				9		8
M	8.000	2				2		9
M	12.000		1			1		10
<b>Total Utility</b>		<b>970</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>980</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	983	36			1,019	85	1
1.000	35				35		2
1.250	5				5		3
1.500	18				18		4
2.000	17				17	9	5
3.000	7	1			8	4	6
4.000	3				3	3	7
<b>Total:</b>	<b>1,068</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>1,105</b>	<b>101</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	886	102	2	4		25	1,019	1
1.000	4	18	4	1		8	35	2
1.250	1	3				1	5	3
1.500	2	14	1			1	18	4
2.000		10	3	4			17	5
3.000		6	1	1			8	6
4.000		1		2			3	7
<b>Total:</b>	<b>893</b>	<b>154</b>	<b>11</b>	<b>12</b>	<b>0</b>	<b>35</b>	<b>1,105</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	184				184	2
<b>Total Fire Hydrants</b>	<b>184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	184
Number of distribution system valves end of year:	188
Number of distribution valves operated during year:	188

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

AC 600 SALARIES AND WAGES-ADDITIONAL TIME BY EMPLOYEES NECESSARY FOR ROUTINE MAINTENANCE OF UTILITY. COSTS UP TO \$34,664 FROM 1996 COSTS OF 22,883.

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### Water Utility Plant in Service (Page W-08)

AC 373-UTILITY SHARE IN 1997 CHEVROLET PICKUP \$6,361

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### Water Mains (Page W-15)

NO NEW MAINS ADDED DURING 1997.

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### Water Services (Page W-16)

THE NINE SMALLER SERVICES: COST TO UTILITY \$11,204.33 WITH RECORDED CONTRIBUTIONS \$4,129, AND THE 12" SERVICE IN THE TIF INDUSTRIAL PARK WITH COSTS OF \$12,199 AND FULLY FUNDED BY TIF AND RECORDED TO CPIBM.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	440,821	1
<b>Total Sewage Operating Revenues</b>	<b>440,821</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,350	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	607	6
Amortization of Construction Grants (636)	13,982	7
<b>Total Other Operating Revenues</b>	<b>16,939</b>	
<b>Total Operating Revenues</b>	<b>457,760</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	139,279	8
Maintenance Expenses (831-834)	22,600	9
Customer Accounting & Collection Expenses (840-843)	9,565	10
Administrative and General Expenses (850-857)	132,580	11
<b>Total Operation and Maintenance Expenses</b>	<b>304,024</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	99,425	12
Amortization Expense (404)	68,718	13
Taxes (408)	6,799	14
<b>Total Other Operating Expenses</b>	<b>174,942</b>	
<b>Total Operating Expenses</b>	<b>478,966</b>	
<b>NET OPERATING INCOME</b>	<b>(21,206)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	24	1,700	7,377	1
Commercial Revenues	29	1,000	8,644	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>53</b>	<b>2,700</b>	<b>16,021</b>	
Measured Service to General Customers (622)				
Residential Revenues	859	40,059	237,349	5
Commercial Revenues	156	30,365	127,725	6
Industrial Revenues	10	5,753	21,502	7
Revenues from Public Authorities	14	12,625	38,224	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,039</b>	<b>88,802</b>	<b>424,800</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,092</b>	<b>91,502</b>	<b>440,821</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE



**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customers Forfeited Discounts	2,350	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,350</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Service Repair Work for Customers	607	5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>607</b>	
<b>Amortization of Construction Grants (636):</b>		
Amortization of Construction Grants	13,982	6
<b>Total Amortization of Construction Grants (636)</b>	<b>13,982</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	64,559	1
Power and Fuel for Pumping (821)	3,799	2
Power and Fuel for Aeration Equipment (822)	34,745	3
Chlorine (823)	9,988	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	25,250	8
Transportation Expenses (828)	938	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>139,279</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	3,302	11
Maintenance of Collection System Pumping Equipment (832)	306	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13,575	13
Maintenance of General Plant Structures and Equipment (834)	5,417	14
<b>Total Maintenance Expenses</b>	<b>22,600</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	9,565	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>9,565</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,504	20
Outside Services Employed (852)	87,460	21
Insurance Expense (853)	10,315	22
Employees Pensions and Benefits (854)	19,016	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	14,285	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>132,580</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>304,024</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		5,460	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		624	<b>2</b>
PSC Remainder Assessment		715	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>6,799</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	123,001	16,386	6
Collecting Mains and Accessories (313)	953,604		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>1,076,605</b>	<b>16,386</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>108,716</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	2,700	8,640	17
Structures and Improvements (331)	268,462	563,428	18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)	98,904	615,753	20
Secondary Treatment Equipment (334)	59,146	999,094	21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)		186,107	23
Sludge Treatment and Disposal Equipment (337)	44,650	521,101	24
Plant Site Piping (338)	18,004		25
Flow Metering and Monitoring Equipment (339)		62,036	26
Outfall Sewer Pipes (340)			27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			139,387	6
Collecting Mains and Accessories (313)			953,604	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>1,092,991</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			108,716	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>108,716</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			11,340	17
Structures and Improvements (331)	181,462		650,428	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)	98,904		615,753	20
Secondary Treatment Equipment (334)	19,146		1,039,094	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			186,107	23
Sludge Treatment and Disposal Equipment (337)	34,100		531,651	24
Plant Site Piping (338)	18,004		0	25
Flow Metering and Monitoring Equipment (339)			62,036	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>491,866</b>	<b>2,956,159</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	7,181	6,361	33
Other General Equipment (379)	35,141	25,600	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>45,167</b>	<b>31,961</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,722,354</b>	<b>3,004,506</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>1,722,354</b>	<b>3,004,506</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>1,722,354</b>	<b>3,004,506</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			0	28
<b>Total Treatment and Disposal Plant</b>	<b>351,616</b>	<b>0</b>	<b>3,096,409</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			2,845	32
Transportation Equipment (373)			13,542	33
Other General Equipment (379)	25,648		35,093	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>25,648</b>	<b>0</b>	<b>51,480</b>	
<b>Total utility plant in service directly assignable</b>	<b>377,264</b>	<b>0</b>	<b>4,349,596</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>377,264</b>	<b>0</b>	<b>4,349,596</b>	
Common Other Utility Plant Allocated to Sewer Department			0	37
<b>Total utility plant</b>	<b>377,264</b>	<b>0</b>	<b>4,349,596</b>	



**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	7				7		1
Sewer	4.000	794	8			802		2
Sewer	6.000	122				122		3
Sewer	8.000	2	1			3		4
<b>Total Utility</b>		<b>925</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>934</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>					
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>
4.000	2,126	76			<b>2,202</b>
6.000	2,911				<b>2,911</b>
8.000	95,199				<b>95,199</b>
10.000	5,368				<b>5,368</b>
12.000	2,900				<b>2,900</b>
<b>Total Utility</b>	<b>108,504</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>108,580</b>

**1**

**2**

**3**

**4**

**5**

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operating Revenues & Expenses (Page S-01)

AC 404 LOSS FROM EARLY RETIREMENT OF OLD TREATMENT PLANT WHICH WAS REPLACED IN 1995 AND 1996, CAPITALIZED 1997.

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### Sewage Operating Revenues (Page S-02)

PHASE I OF A TWO PHASE RATE INCREASE INSTALLED 6/30/95 WHICH IS TO PROVIDE A 8.0% RATE OF RETURN. PHASE II INSTALLED EFFECTIVE 6/30/96.

1997 REVENUES UP OVER 1996 DUE TO RATE CHANGE NOTED ABOVE.

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### Other Operating Revenues (Sewer) (Page S-04)

AC 636 AMORTIZATION OF THE 1996 SEWER PLANT RENOVATION GRANTS CONTRIBUTED BY THE WDF GRANT PF FY95-0202 (CDBG) OF \$720,730 AT 3.88% ANNUALLY, 1\2 YR I 1997, THE YEAR PLANT CAPITALIZED. AMORTIZATION RATE SAME AS COMPOSITE DEPR RATE OF PLANT CAPITALIZED WITH GRANT FUNDS.

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### Sewer Operation & Maintenance Expenses (Page S-05)

AC822 POWER-ADDITIONAL ELECTRICITY TO RUN NEW PLANT.  
AC 823-ADDITIONAL VENDOR INVOICED COSTS RE CHEMICALS FOR PLANT OPERATION.  
AC 856-DNR ENVIRONMENTAL FEE \$7,682, METER ALLOCATION \$1,814, OFFICE SPACE RENTAL FROM GENERAL FUND \$3,200, DEBT ISSUANCE FEES \$975, AND OTHER MISC.  
AC 852-INCLUDES \$81,210 IN PAYMENT TO BIOSOLIDS FACILITY LOCATED AT ELLSWORTH WI WHICH PROCESSES EFFLUENT FOR AMERY.

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### Sewer Utility Plant in Service (Page S-07)

AC 373 -UTILITY SHARE OF 1997 CHEVROLET PICKUP \$6,361  
AC 379 NEW SEWER RODDER COST \$25,600, TRADED IN 1993 SEWER RODDER WITH ORIGINAL COST OF \$22,660, TRADE IN VALUE OF \$11,000 TREATED AS SALVAGE.  
AC 379 REMOVE 1981 DISSOLVED OXYGEN METER COST \$993, REMOVED 1992 GAS MONITOR COST \$1,995  
AC 337 SLUDGE TREAT EQ-SOLD CASE TRACTOR TO GENERAL CITY-ORIGINAL COST \$34,100 AND RECEIVED SALES PRICE OF \$19,000.

THE SEWAGE TREATMENT PLANT WAS COMPLETELY RENOVATED BETWEEN 1995 AND 1997 AND CAPITALIZED TO BOOKS IN 1997. ACCORDING TO ENGINEER THE ONLY PORTION OF ORIGINAL PLANT REMAINING WERE CIRCULAR CONCRETE DITCHES WITH ORIGINAL VALUE OF \$87,000 RECORDED TO AC 331, AND A CLAIRFIER WITH ORIGINAL VALUE OF \$40,000 RECORDED TO AC 334. THE ESTIMATED ACCUMULATED DEPRECIATION ASSOCIATED WITH THE DITCHES AND CLAIRFIER AT 1/1/97 WAS \$72,390 AND REMAIN ON THE BOOKS. VALUES OF THE NEW PLANT CAPITALIZED IN 1997 WERE AS FOLLOWS: LAND \$8,640, STRUCTURES AND IMPROVEMENTS AC 331 \$563,428, PRIMARY TREAT EQ AC 333 \$615,753, SECONDARY TREAT EQ AC 334 \$999,094, ULTRA VIOLET DISINFECTION SYSTEM AC 336 \$186,107, SLUDGE TREATMENT AC 337 \$521,100, FLOW MONITORING AND METERING AC 339 \$62,036, AND ASSET REMOVAL COSTS TO AC 110 \$37,221. UTILITY RECEIVED GRANTS OF \$720,730 AND REMAINDER FUNDED WITH CLEAN WATER FUND LOANS AND UTILITY FUNDS.

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### Sewer Services (Page S-09)

THE EIGHT SMALLER SERVICES COST TO UTILITY \$9,153 WITH RECORDED CONTRIBUTIONS \$3,351. ONE LARGE 8" SERVICE TO TIF INDUSTRIAL PARK WITH COST \$7,233 COMPLETELY FUNDED BY TIF AND RECORDED TO CPIBM.

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Mains (Page S-10)

NO CHANGES IN SEWER MAINS DURING 1997.

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